

From: [Mark, Eli \(USANYS\)](#)
To: [Brian Ketcham](#); [sabrina.shroff](#)
Cc: [Delfiner, Rebecca \(USANYS\)](#); [Mandilk, James \(USANYS\)](#)
Subject: RE: US v. Taylor, 24 Cr. 524 (JLR)
Date: Wednesday, June 25, 2025 6:41:00 PM

Brian, Sabrina,

Consistent with the Court's order requiring notice of the advice of counsel defense (6/10/25 Tr. 88-89), please promptly provide the contours (including the bases and scope of, and the count or counts to which it is said to apply) of the defense sufficient to demonstrate a factual predicate for the defense. *See also United States v. Ash*, No. 19 Cr. 780 (S.D.N.Y. Nov. 15, 2021) (Dkt. 115) (Kaplan, J.); *United States v. Scali*, No. 16 Cr. 466, 2018 WL 461441, at *8 (S.D.N.Y. Jan. 18, 2018) (Roman, J.).

Eli J. Mark
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From: Brian Ketcham <bk@ketchampllc.com>
Sent: Wednesday, June 25, 2025 5:49 PM
To: Mark, Eli (USANYS) <Eli.Mark@usdoj.gov>; sabrina.shroff <sabrinashroff@gmail.com>
Cc: Delfiner, Rebecca (USANYS) <Rebecca.Delfiner@usdoj.gov>; Mandilk, James (USANYS) <James.Mandilk@usdoj.gov>
Subject: [EXTERNAL] RE: US v. Taylor, 24 Cr. 524 (JLR)

Hi Eli.

At this time, Mr. Taylor intends to assert an advice of counsel defense at trial. We plan to speak with our client and others this week and, if we have further updates, we will let you know.

Thanks.

Brian & Sabrina.

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From: Mark, Eli (USANYS) <Eli.Mark@usdoj.gov>
Sent: Tuesday, June 24, 2025 9:21 PM
To: Brian Ketcham <bk@ketchampllc.com>; sabrina shroff <sabrinashroff@gmail.com>
Cc: Delfiner, Rebecca (USANYS) <Rebecca.Delfiner@usdoj.gov>; Mandilk, James (USANYS) <James.Mandilk@usdoj.gov>
Subject: RE: US v. Taylor, 24 Cr. 524 (JLR)

An extra day on the advice of counsel issue is fine. Regards.

Eli

From: Brian Ketcham <bk@ketchampllc.com>
Sent: Tuesday, June 24, 2025 4:25 PM
To: Mark, Eli (USANYS) <Eli.Mark@usdoj.gov>; Delfiner, Rebecca (USANYS) <Rebecca.Delfiner@usdoj.gov>; Mandilk, James (USANYS) <James.Mandilk@usdoj.gov>
Cc: sabrina shroff <sabrinashroff@gmail.com>
Subject: [EXTERNAL] US v. Taylor, 24 Cr. 524 (JLR)

Dear Eli, Rebecca, James:

Please see attached letter and exhibit list. I have the documents referenced in the letter saved to a USB that I can walk over when someone is available to meet me downstairs, just let me know when works. We'd like to highlight potential defense exhibit DX-15, which is an email from Mr. Taylor to his tax counsel in 2019 providing draft tax returns. It does not appear that Mr. Taylor ever received a response from counsel regarding the draft returns. As noted in the letter, we are asking for one additional day on the advice of counsel issue. Please let us know if you would like to discuss.

Best,

Brian & Sabrina

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